AL-'AQAR HEALTHCARE REIT

CONDENSED CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME

For the Second Quarter Ended 30 June 2026

	Note	Individual Quarter			Cumulative Quarter		
		Current Year Quarter 30-06-2026	Preceding Year Corresponding Quarter 30-06-2025	Changes	Current Year 30-06-2026	Preceding Year Corresponding Period to Date 30-06-2025	Changes
		RM	**RM**	**%**	**RM**	**RM**	**%**
Gross rental income		32,968,607	28,839,865	14.3	65,933,334	58,026,019	13.6
Other income		168,105	133,000	26.4	301,251	266,082	13.2
Total income		33,136,712	28,972,865	14.4	66,234,585	58,292,101	13.6
Property expenses		(1,794,313)	(1,734,775)	3.4	(3,675,878)	(3,469,497)	5.9
Managers' fees		(1,578,996)	(1,387,453)	13.8	(3,153,333)	(2,763,412)	14.1
Professional fees		(289,731)	(33,550)	>100	(433,591)	(34,218)	>100
Valuation fees		(52,000)	(175,500)	(70.4)	(104,000)	(263,000)	(60.5)
Trustees' fees		(105,748)	(105,806)	(0.1)	(210,943)	(209,962)	0.5
Maintenance of properties		(475,000)	(825)	>100	(828,000)	(849,775)	(2.6)
Total property expenses		(4,295,788)	(3,437,909)	25.0	(8,405,745)	(7,589,864)	10.7
Net rental income	**B1**	28,840,924	25,534,956	13.0	57,828,840	50,702,237	14.1
Investment income		603,782	420,478	43.6	1,182,786	902,053	31.1
		29,444,706	25,955,434	13.4	59,011,626	51,604,290	14.4
Islamic financing costs		(13,026,197)	(9,678,425)	34.6	(24,879,343)	(19,192,468)	29.6
Administrative expenses		(610,171)	(313,316)	94.8	(1,005,898)	(641,578)	56.8
Witholding tax		(11,061)	(11,061)	-	(22,121)	(22,121)	-
Total trust expenditure		(13,647,429)	(10,002,802)	36.4	(25,907,362)	(19,856,167)	30.5
Net income before taxation		15,797,277	15,952,632	(1.0)	33,104,264	31,748,123	4.3
Tax		-	-	-	-	-	-
Net income after taxation		15,797,277	15,952,632	(1.0)	33,104,264	31,748,123	4.3
Other comprehensive income/ (expenses) for the period							
Foreign currency translation differences for foreign operation		716,037	(475,665)	>100	1,361,167	(379,525)	>100
Total comprehensive income for the period		16,513,314	15,476,967	6.7	34,465,431	31,368,598	9.9
Net income after taxation is made up as follows:							
Realised		15,326,434	15,375,465	(0.3)	32,150,169	30,576,179	5.2
Unrealised		470,843	577,167	(18.4)	954,095	1,171,944	(18.6)
		15,797,277	15,952,632	(1.0)	33,104,264	31,748,123	4.3
Earnings per unit (sen) - Net		1.88	1.90	(1.1)	3.94	3.78	4.2

The Condensed Consolidated Statement of Comprehensive Income should be read in conjunction with the Audited Financial Statements for the year ended 31 December 2025 and the accompanying explanatory notes attached to the financial statements.

AL-'AQAR HEALTHCARE REIT

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

as at 30 June 2026

	Note	Unaudited As At End Of Current Quarter 30-06-2026	Audited As At Preceding Year Ended 31-12-2025
		RM	RM
ASSETS			
Non-current assets			
Investment properties	A9	1,883,361,245	1,879,245,760
Current Assets			
Trade receivables	B11	54,661,275	52,704,020
Other receivables & prepayments		4,281,516	1,225,275
Cash and bank balances		43,667,498	38,672,419
Fixed deposits with licensed banks		58,151,526	62,830,347
		160,761,815	155,432,061
Assets classified as held for sale		52,933,134	52,933,134
		213,694,949	208,365,195
TOTAL ASSETS		2,097,056,194	2,087,610,955
LIABILITIES			
Non-current liabilities			
Islamic financing	B12	370,840,432	370,630,333
Other payables		20,020,341	20,020,341
Deferred tax		1,322,541	1,322,541
		392,183,314	391,973,215
Current Liabilities			
Islamic financing	B12	639,202,513	638,425,933
Other payables and accruals		13,210,955	7,177,838
Provision for income distribution		-	230,246
		652,413,468	645,834,017
TOTAL LIABILITIES		1,044,596,782	1,037,807,232
NET ASSETS VALUE		1,052,459,412	1,049,803,723
REPRESENTED BY:			
Unitholders' capital		854,758,225	854,758,225
Undistributed income		215,088,994	213,794,472
Foreign exchange translation reserve		(17,387,807)	(18,748,974)
TOTAL UNITHOLDERS' FUND		1,052,459,412	1,049,803,723
NUMBER OF UNITS IN CIRCULATION		839,597,757	839,597,757
NET ASSETS VALUE (NAV) PER UNIT (RM)			
- Before income distribution		1.2535	1.2504
- After income distribution*		1.2359	1.2318

*after reflecting the proposed second interim income distribution for financial year ending 31 December 2026 of 1.76 sen per unit (2025: final income distribution for financial year ended 31 December 2025 of 1.86 sen per unit).

The Condensed Consolidated Statement of Financial Position should be read in conjunction with the Audited Financial Statements for the year ended 31 December 2025 and the accompanying explanatory notes attached to the financial statements.

AL-'AQAR HEALTHCARE REIT

CONDENSED CONSOLIDATED STATEMENTS OF CHANGES IN NET ASSETS VALUE

For the Second Quarter Ended 30 June 2026

	Note	Unitholders' Capital	Realised	Unrealised	Total Undistributed Income	Foreign Exchange	Total Unitholders' Fund
		RM	RM	RM	RM	RM	RM
As at 1 January 2025		854,758,225	70,229,360	144,688,467	214,917,827	(16,133,004)	1,053,543,048
Operation for the period ended 30 June 2025							
Net income for the period		-	30,576,179	1,171,944	31,748,123	(379,525)	31,368,598
Increase in net assets resulting from operation		-	30,576,179	1,171,944	31,748,123	(379,525)	31,368,598
Unitholders' transactions							
Placement of units		-	-	-	-	-	-
Distribution to unitholders		-	(27,557,651)	-	(27,557,651)	-	(27,557,651)
Issuing expenses		-	-	-	-	-	-
Decrease in net assets resulting from unitholders' transactions		-	(27,557,651)	-	(27,557,651)	-	(27,557,651)
Net assets as at 30 June 2025		854,758,225	73,247,888	145,860,411	219,108,299	(16,512,529)	1,057,353,995
As at 1 January 2026		854,758,225	75,370,160	138,424,312	213,794,472	(18,748,974)	1,049,803,723
Operation for the period ended 30 June 2026							
Net income for the period		-	32,150,169	954,095	33,104,264	1,361,167	34,465,431
Increase in net assets resulting from operation		-	32,150,169	954,095	33,104,264	1,361,167	34,465,431
Unitholders' transactions							
Placement of units		-	-	-	-	-	-
Distribution to unitholders #		-	(31,809,742)	-	(31,809,742)	-	(31,809,742)
Issuing expenses		-	-	-	-	-	-
Decrease in net assets resulting from unitholders' transactions		-	(31,809,742)	-	(31,809,742)	-	(31,809,742)
Net assets as at 30 June 2026		854,758,225	75,710,587	139,378,407	215,088,994	(17,387,807)	1,052,459,412

 # Include :

(i) Payment of the final income distribution for the financial year ended 31 December 2025 of 1.86 sen per unit (of which 1.10 sen per unit is taxable and 0.76 sen per unit is non-taxable in the hands of unit holders) in respect of the period from 1 October to 31 December 2025 which was paid on 27 February 2026.

(ii) Payment of the first interim income distribution for the financial year ending 31 December 2026 of 1.93 sen per unit (of which 1.04 sen per unit is taxable and 0.89 sen per unit is non-taxable in the hands of unit holders) in respect of the period from 1 January to 31 March 2026 which was paid on 29 June 2026.

The Condensed Consolidated Statement of Changes In Net Assets Value should be read in conjunction with the Audited Financial Statements for the year ended 31 December 2025 and the accompanying explanatory notes attached to the financial statements.

AL-'AQAR HEALTHCARE REIT

CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS

For the Second Quarter Ended 30 June 2026

	To Date	
	30-06-2026	30-06-2025
	RM	RM
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before taxation	33,104,264	31,748,123
Adjustment for:		
Islamic financing costs	24,879,343	19,192,468
Investment revenue	(1,182,786)	(902,053)
Unrealised (gain)/loss on foreign exchange	(35,105)	10,475
Unbilled rental income	(918,990)	(1,182,419)
Operating profit before working capital changes	55,846,726	48,866,594
Changes in working capital:		
Decrease in receivables and prepayments	(4,094,506)	(21,189,820)
Increase in other payables and accruals	3,044,234	2,846,421
Cash generated from operations	54,796,454	30,523,195
Taxes	-	-
Net cash generated from operating activities	54,796,454	30,523,195
CASH FLOWS FROM INVESTING ACTIVITIES		
Income received on investment	1,182,786	902,053
Enhancement to investment properties	(2,230,784)	-
Net cash (used in)/generated from investing activities	(1,047,998)	902,053
CASH FLOWS FROM FINANCING ACTIVITIES		
Islamic financing costs paid	(23,018,728)	(19,955,709)
Distribution paid	(31,809,742)	(27,557,651)
Repayment of Islamic financing	-	(109,994,050)
Proceeds from Islamic financing	-	113,000,000
Net cash used in financing activities	(54,828,470)	(44,507,410)
NET DECREASE IN CASH AND CASH EQUIVALENTS	(1,080,014)	(13,082,162)
EFFECT OF FOREIGN EXCHANGE RATE CHANGES	1,396,272	(390,000)
CASH AND CASH EQUIVALENTS AT BEGINNING OF FINANCIAL PERIOD	101,460,697	87,272,658
CASH AND CASH EQUIVALENTS AT END OF FINANCIAL PERIOD	101,776,955	73,800,496
DEPOSITS, CASH AND BANK BALANCES		
Cash and bank balances	43,667,498	41,189,817
Fixed deposits with licensed banks	58,151,526	32,651,683
	101,819,024	73,841,500
Less: Islamic fixed deposits with licensed banks with maturity period of more than 3 months	(42,069)	(41,004)
CASH AND CASH EQUIVALENTS	101,776,955	73,800,496

The Condensed Consolidated Statement of Cash Flows should be read in conjunction with the Audited Financial Statements for the year ended 31 December 2025 and the accompanying explanatory notes attached to the financial statements.

A. EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARD 134 ("MFRS 134")

A1. BASIS OF PREPARATION

These condensed financial statements have been prepared in accordance with Listing Requirements of the Bursa Malaysia Securities Berhad, Malaysian Financial Reporting Standard (MFRS) 134 and International Financial Reporting Standards.

The interim financial report should be read in conjuction with the Audited Financial Statements of the Group for the financial year ended 31 December 2025.

The accounting policies and methods of computation adopted by the Group in this interim financial report are consistent with those adopted in the most recent Audited Financial Statements for the financial year ended 31 December 2025.

The Group has applied the following standards and amendments for the first time for the financial period beginning 1 January 2025 :

- Amendments to MFRS 121 : Lack of Exchangeability

The standards and interpretations that are issued but not yet effective are disclosed below:

- Amendments to MFRS 9 and MFRS 7: Classification and Measurement of Financial Instruments (effective 1 January 2026)
- Amendments to MFRS 9 and MFRS 7: Contracts referencing nature-dependent electricity (effective 1 January 2026)
- Annual Improvements to MFRSs - Volume 11 (effective 1 January 2026)
- MFRS 18 Presentation and Disclosure in Financial Statements (effective 1 January 2027)
- MFRS 19 Subsidiaries without Public Accountability: Disclosure (effective 1 January 2027)
- Amendments to MFRS 10 and MFRS 128: Sale or Contribution of Assets between an Investor and its Associate or Joint Venture (Deferred)

The Group did not early adopt these new standards.

A2. AUDITORS' REPORT ON PRECEDING ANNUAL FINANCIAL STATEMENTS

The financial statements of Al-'Aqar Healthcare REIT for the financial year ended 31 December 2025 was not subject to any audit qualification.

A3. SEASONALITY AND CYCLICALITY OF OPERATIONS

The business operations of Al-'Aqar Healthcare REIT are not affected by any material seasonal or cyclical factors.

A4. UNUSUAL ITEMS AFFECTING THE FINANCIAL STATEMENTS

There were no unusual items affecting the financial statements of Al-'Aqar Healthcare REIT for the current quarter.

A5. CHANGES IN ACCOUNTING ESTIMATES

There were no changes in accounting estimates arising from the adoption of the new and revised MFRSs, that have had a material effect in the current quarter.

A6. ISSUANCES, CANCELLATIONS, REPURCHASES AND REPAYMENT OF DEBT AND EQUITY SECURITIES

There were no issuances, cancellations, repurchase and repayment of debt and equity securities being made in the current quarter.

A7. INCOME DISTRIBUTION

The first interim income distribution for the financial year ending 31 December 2026 of 1.93 sen per unit (of which 1.04 sen per unit is taxable and 0.89 sen per unit is non-taxable in the hands of unit holders) in respect of the period from 1 January to 31 March 2026, which was announced on 22 May 2026 has been paid on 29 June 2026.

A8. SEGMENTAL REPORTING

a. Primary reporting segment - Geographical segments

Following the classification of substantially all of the Australian property as assets held for sale, Al-'Aqar Healthcare REIT operates predominantly in Malaysia and is managed as a single reportable segment. Accordingly, segment information by geographical segment is not presented.

b. Secondary reporting segment - Business segments

Al-'Aqar Healthcare REIT operates solely within the healthcare industry and is managed as a single business segment. Accordingly, the segment information by business segment is not presented.

A9. VALUATION OF INVESTMENT PROPERTIES

There was no valuation of property being made in the current quarter.

A10. SUBSEQUENT MATERIAL EVENTS

There were no subsequent material events to the current quarter under review up to the date of this Interim Financial Report.

A11. CHANGES IN THE COMPOSITION OF THE TRUST

There were no changes in the composition of Al-`Aqar Healthcare REIT for the current quarter.

A12. CONTINGENT LIABILITIES AND CONTINGENT ASSETS

There were no contigent liabilities or contigent assets to be disclosed in the current quarter.

A13. SIGNIFICANT RELATED PARTY TRANSACTION

Parties are considered to be related to the Group and the Fund if the Group and the Fund has the ability, directly or indirectly, to control the party or exercise significant influence over the party in making financial and operating decisions, or vice versa, or where the Group and the Fund and the party are subject to common control or common significant influence. Related parties may be individuals or other entities.

The Group and the Fund derives all its rental income from related parties.

Significant related party transactions are as follows:

	The Group		**The Fund**	
	30-06-2026	**30-06-2025**	**30-06-2026**	**30-06-2025**
	RM	**RM**	**RM**	**RM**
Manager's fee	3,153,333	2,763,412	3,153,333	2,763,412
Maintenance fee	696,640	600,240	696,640	600,240
Miscellaneous expenses	62,552	54,523	62,552	54,523
Other income	266,000	266,000	266,000	266,000

Other income relates to the compensation received from Selangor Medical Centre Sdn Bhd for loss of opportunity and annual loss of potential income due to the deferment for the transfer of a Physician Consultant Building to the Group and the Fund.

The related party transactions described above were entered into in the normal course of business and are based on negotiated and mutually agreed terms.

B. ADDITIONAL INFORMATION PURSUANT TO PARAGRAPH 9.44 OF THE MAIN MARKET LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD

B1. REVIEW OF PERFORMANCE

	Individual Quarter			Cumulative Quarter		
	Current Year Quarter 30.06.2026 RM'000	Preceding Year Corresponding Quarter 30.06.2025 RM'000	Changes %	Current Year To Date 30.06.2026 RM'000	Preceding Year Corresponding Period To Date 30.06.2025 RM'000	Changes %
Net rental income	28,841	25,535	13.0	57,829	50,702	14.1
Net income before taxation	15,797	15,953	(1.0)	33,104	31,748	4.3

(a) Review of Individual Quarter Results

The net rental income increased by RM3.3 million or 13.0% to RM28.8 million for the quarter ended 30 June 2026, compared with RM25.5 million in the corresponding quarter of the preceding year. The increase was primarily attributable to additional rental income of RM3.8 million generated from KPJ Ampang Puteri Specialist Hospital (New Building) and KPJ Penang Specialist Hospital (New Building), partially offset by higher property maintenance costs of RM0.4 million incurred during the current quarter.

Net income before taxation amounted to RM15.8 million for the quarter ended 30 June 2026, representing a decrease of RM0.2 million or 1.0% from RM16.0 million recorded in the corresponding quarter of the preceding year. The decrease was mainly due to higher Islamic financing costs of RM3.3 million and increased administrative expenses of RM0.2 million, partially offset by the RM3.3 million increase in net rental income during the current quarter.

(b) Review of Cumulative Quarter Results

Net rental income increased by RM7.1 million or 14.1% to RM57.8 million for the six-month period ended 30 June 2026, compared with RM50.7 million recorded in the corresponding period of the preceding year. The increase was primarily attributable to additional rental income of RM7.3 million contributed by KPJ Ampang Puteri Specialist Hospital (New Building) and KPJ Penang Specialist Hospital (New Building), as well as an annual rental escalation of RM0.9 million. This was partially offset by higher managers' fees of RM0.4 million, increased professional fees of RM0.4 million, and higher property expenses of RM0.2 million incurred during the period.

Net income before taxation increased by RM1.4 million or 4.3% to RM33.1 million for the six-month period ended 30 June 2026, compared with RM31.7 million in the corresponding period of the preceding year. The increase was mainly driven by the higher net rental income of RM7.1 million, partially offset by an increase in Islamic financing costs of RM5.7 million arising from acquisition-related financing.

B2. MATERIAL CHANGES IN NET INCOME BEFORE TAXATION FOR THE QUARTER AS COMPARED WITH THE IMMEDIATE PRECEDING QUARTER

	Current Quarter ended 30.06.2026 RM'000	Immediate Preceding Quarter ended 31.03.2026 RM'000	Changes %
Net rental income	28,841	28,988	(0.5)
Net income before taxation	15,797	17,307	(8.7)

Al-'Aqar Healthcare REIT recorded a net income before taxation of RM15.8 million for the quarter ended 30 June 2026, compared with RM17.3 million in the preceding quarter, representing a decrease of RM1.5 million. The decline was primarily attributable to higher financing costs incurred during the current quarter.

B3. CHANGES IN NET ASSET VALUE

	As at 30-06-2026 RM'000	As at 31-03-2026 RM'000
Net asset value ("NAV")	1,052,459	1,052,149
NAV per unit (RM)	1.2535	1.2532

The NAV as at 30 June 2026 was higher by RM0.3 million as compared to the immediate preceding quarter, as a result of total comprehensive income of RM16.5 million and income distribution of RM16.2 million recognised during the current quarter.

B4. PROSPECTS

The global economic outlook for 2026 is expected to remain moderate, with global growth around 3%. However, risks are tilted to the downside amid ongoing geopolitical tensions in the Middle East, which could drive up energy prices, disrupt supply chains and tighten global financial conditions.

Bank Negara Malaysia projects Malaysia’s GDP growth at 4%–5% in 2026, supported primarily by continued domestic demand and exports. Looking ahead, the external environment is likely to remain fluid given these geopolitical uncertainties.

KPJ Berhad’s second quarter 2026 results highlighted the Group’s welcoming of MediASAS, the base Medical Health Insurance/ Takaful (“MHIT”) announced by the Government in July 2026. MediASAS is a new medical insurance/ takaful plan developed as part of the government's healthcare financing reforms.

While Al-`Aqar has not experienced any material direct impact so far, the Manager will continue to monitor developments closely and implement mitigating actions if necessary. Barring any unforeseen circumstances, Al-`Aqar is expected to achieve satisfactory performance in 2026.

B5. UTILISATION OF PROCEEDS RAISED FROM ANY ISSUANCE OF NEW UNITS

There was no issuance of new units during the current quarter.

B6. TAX

	The Group		The Fund	
	30-06-2026 RM	30-06-2025 RM	30-06-2026 RM	30-06-2025 RM
Tax expense				
- Income Tax	-	-	-	-
	-	-	-	-

Pursuant to the amendment of Section 61A of the Income Tax Act, 1967, under the Finance Act 2006 which was gazetted on 31 December 2006, where in the basis period for a year assessment, 90% or more of the total income of the trust is distributed to unitholders, the total income of the trust for that year of assessment shall be exempted from tax.

B6. TAX (CONT'D)

In accordance with the Deed, the Fund is required to distribute at least 95% of its distributable income. The Manager also expects to distribute the net income within two months from the end of each financial year and accordingly, no estimated current tax payable is required to be provided in the financial statements.

Deferred tax liability has been provided for the investment properties at 10% which reflects the expected manner of recovery of the investment properties i.e. recovered through sale.

B7. INCOME DISTRIBUTION

Income distributions to unitholders is derived from the following sources:

	Current Year Quarter 30-06-2026 RM'000	Preceding Year Corresponding Quarter 30-06-2025 RM'000	Current Year To Date 30-06-2026 RM'000	Preceding Year Corresponding Period To Date 30-06-2025 RM'000
Net rental income	28,841	25,535	57,829	50,702
Investment income	604	420	1,183	902
Less: Unbilled rental income	(460)	(591)	(919)	(1,182)
	28,985	25,364	58,093	50,422
Less: Expenses	(13,659)	(9,989)	(25,943)	(19,846)
Realised/Distributable income for the period	15,326	15,375	32,150	30,576
Previous year's undistributed realised income	60,374	57,637	59,754	57,045
Total realised income available for distribution	75,700	73,012	91,904	87,621
Less: Income to be distributed for the quarter/period	(14,777)	(14,525)	(30,981)	(29,134)
Balance undistributed income realised income	60,923	58,487	60,923	58,487
Distribution per unit (sen)	1.76	1.73	3.69	3.47

B8. GAIN OR LOSS ON SALE OF UNQUOTED INVESTMENTS AND PROPERTIES

There was no disposal of unquoted securities or investment properties during the current quarter.

B9. PURCHASE AND DISPOSAL OF QUOTED SECURITIES

There was no purchase or disposal of quoted securities during the current quarter.

B10. STATUS OF CORPORATE PROPOSALS ANNOUNCED BUT NOT COMPLETED

Proposed Disposal

(1) On 13 December 2023, on behalf of the Manager, KAF Investment Bank Berhad announced that Al-`Aqar entered into a land sale contract with Principal Healthcare Finance Pty Ltd to dispose of the lands and buildings of Jeta Gardens Aged Care Facility with the disposal consideration amounted to AUD24.4 million cash (equivalent to approximately RM74.9 million) (“Proposed Disposal”).

(2) On 4 December 2025, on behalf of the Manager, UOB Kay Hian (M) Sdn Bhd (formerly known as UOB Kay Hian Securities (M) Sdn Bhd) announced that Al-`Aqar entered into a sale and purchase agreement with Icon Square Sdn Bhd for the disposal of KPJ Healthcare College, Penang with the disposal consideration amounted to RM12.0 million cash ("Proposed Disposal").

B11. TRADE RECEIVABLES

	The Group	
	As at 30-06-2026 RM'000	**As at 30-06-2025 RM'000**
Current		
Trade receivables	37,620	40,071
Unbilled rental income	17,041	15,097
	54,661	55,168

Trade receivables comprise rental receivable from lessees and unbilled rental income.

Unbilled rental income consist of unbilled incremental lease rental receivable from Pasir Gudang Specialist Hospital ("KPJ Batu Pahat Specialist Hospital"). The lease rental receivables from KPJ Batu Pahat is incremental by 10% every 3 years from the commencement date up to the term of 30 years. This rental income is recognised on straight-line basis over the lease term of 30 years.

The credit period granted by the Group on rental receivable from lessees ranges from 1 to 7 days.

The ageing analysis of the Group's trade receivables is as follows:

	The Group	
	As at 30-06-2026 RM'000	**As at 30-06-2025 RM'000**
0-30 days	2,052	1,840
31-60 days	432	1,785
61-90 days	2,085	2,605
More than 90 days	33,051	33,841
	37,620	40,071

Out of the total trade receivables of RM54.7 million, RM31.9 million is related to an Australian property and both parties are in the process of finalising on the settlement of the outstanding rental.

The Group has not recognised any allowance for estimated credit loss as the Group holds tenant deposits as credit enhancement and the amounts are considered recoverable.

B12. ISLAMIC FINANCING

	The Group	
	As at 30-06-2026 RM'000	**As at 30-06-2025 RM'000**
Non-current		
Secured		
Commodity Murabahah Term Financing (“CMTF 3 Tranche 2”)	299,104	298,660
Commodity Murabahah Term Financing (“CMTF 4 - Term Financing-i”)	71,736	71,584
	370,840	370,244
Non-Secured		
Commodity Murabahah Term Financing (“CMTF 5”)	-	111,765
	370,840	482,009
Current		
Secured		
Commodity Murabahah Term Financing (“CMTF 3 Tranche 1”)	279,768	279,438
Non-Secured		
Commodity Murabahah Term Financing (“CMTF 5”)	359,434	-
	639,202	279,438

On 7 May 2026, Maybank Islamic Berhad and OCBC Al-Amin Bank Berhad granted an extension of the final maturity date for CMTF 5, amounting to RM360.0 million, from 27 September 2026 by three months to 31 December 2026.

B13. OFF BALANCE SHEET FINANCIAL INSTRUMENTS

For the current quarter, the Group does not have any off balance sheet financial instruments.

B14. MATERIAL LITIGATION

There was no material litigation as at the date of the current quarter.

B15. SOFT COMMISSION RECEIVED

There was no soft commission received by the Manager during the current quarter.

B16. SUMMARY OF DPU, EPU AND NAV

	Current Quarter ended 30-06-2026	Immediate Preceding Quarter ended 31-03-2026
Number of units in issue - units	839,597,757	839,597,757
Earning per unit (EPU) - sen	1.88	2.06
Net income distribution to unitholders - RM'000	14,777	16,204
Distribution per unit (DPU) - sen	1.76	1.93
Net Asset Value (NAV) - RM'000	1,052,459	1,052,149
NAV per unit - RM	1.2535	1.2532
Market Value Per Unit - RM	1.1700	1.2000

B17. RESPONSIBILITY STATEMENT

This quarterly report was prepared in accordance with MFRS 134 : Interim Financial Reporting and Paragraph 9.44 of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad so as to give a true and fair view of the financial position of Al-'Aqar Healthcare REIT as at 30 June 2026 and of its financial performance and cash flows for the period then ended.